

Change 47, 1 October 1991

Chapter 11
Commissary Resale Coding

Section 1
Type Action Codes

11-1. General

This chapter describes the codes used to translate Commissary Resale financial documents into STANFINS source data.

11-2. Type Action (TA) codes

Description. The TA code is a two-position code that furnishes instructions for computer processing of the particular transaction involved. The first position of the TA code involving a dollar amount identifies the type fund. Commissary Resale transactions are represented by an alpha indicator, except for funding transactions, which are identified with a 4. The following TA codes will be used on Commissary Resale financial input to the system:

Type	Action	Description
Commissary Resale Funding		
f	0 (Alpha)	Commissary Resale Acquisition Authority--Distribution
f	P	Commissary Resale Acquisition Authority--Total
f	Q	Commissary Resale Cash Allocation
f	R	Commissary Resale Annual Reimbursement Program
Obligation		
B	0	Obligate-Accrue-Disburse (Discount this Station)
B	1	Obligate--Accrue--Disburse (Discount-by others)
B	2	Obligate--Accrue--Disburse (Transportation Expense)
B	3	Automated Requisition (obligations)
B	35	Automated Req Adj process Creations
B	4	Adjustments to Local Purchase Requisitions and
B	5	Accrual/Receipts--Receipts Not Due in
B	8	Acceptance of Erroneously Shipped Consigned Inventory
2	0	Obligate, accrue, expense and disburse (Cash)
Accruals/Receipts		
C	3	Inventory Adjustments (General Ledger effect only)
C	4	Adjustment to Local Purchase Receipts and Depot Transactions
c	5	Receipt of Consigned Inventory
c	12	Accrual Receipts - Receipts Due In
c	15	Automatic Accrual/Receipts Adj Process Creations Due In
Disbursements		
D	0	Disbursements--Comsy Resale Local Purchase (by Station)
D	1	Disbursements--Comsy Resale Local Purchase (by Others)
Collections		
4	1	Collections (by Others)
4	L	Collections Accounts Receivable (by Others)

Change 47, 1 October 1991

4	2	Collections (by Station)
		General Ledger
J	v	Journal Voucher
7		Journal Voucher (NonStandard General Ledger Entry)
		Inquiries
N	3	Funding Inquiries
N	5	History Inquiry
F	TZ	Report of Material Received
		Other
F	5	Interfund Bill Loss Expense Less than \$25.00 (FAO Direct Input
F	L	Interfund Retail Loss Allowance Credit Reversal/Credit
F	D	Interfund Credit for Excess Material Returns (Reverse)/No charge)
F	C	Interfund Billing - Decentralized and Non-Catalogued items.
Other		
W	0 (Alpha)	Accounts Payable Write-off
4	0	Disbursements, this Stations
6	C	Misc Sales/Accounts Receivable Write-off
6	A	Cash/Charge Sales

Change 47, 1 October 1991

Section II

11-3. Document identifier codes (DICs)

Description. DICs are used for Commissary Resale to identify supply transactions entering into the interface process (ASAC-STANFINS Interface) to complete the Commissary Resale accounting and reporting process in STANFINS.

DIC	Description	Type of Transaction
A0	MILSTRIP Requisition	Obligations
AOE	Local procurement	
AG1/AE1/2	Cancellation of Obligation	
1ZZ	Obligation Adjustment Increase	Obligation Adjustments
JZZ	Obligation Adjustment Decrease	
21A/K1A	Local Purchase - Due In	Receipts
21B/K1B	Milstrip - Due In	
21C/K1C	Logistical Material Category Chg-Due In	Capitalization
21D/K1D	From other DoD - Due In	
21F/K1F	From Other Commissary Resale Supply Div Due In	
21G/K1G	From ALF - Due In	
21U/K1U	Intra Div Transfer - Outside Region Due In	
21V/K1V	Intra Div Transfer - With-in Region Due In	
21Y/K1Y	Inventory Transfer-In from the DRMS	
22A/K2A	Inventory Transfers WIP Other Government	
22B/K2B	Inventory Transfers WIP Other Government	
22C/K2C	Other DA Transfers In	
22D/K2D	Other DoD Transfers In	
22E/K2E	Other Non-DoD Transfers in Assembly	
22F/K2F	All Other Transfers without Reimbursement	
31A/L1A	Local Purchase - Not Due In	
31B/L1B	Milstrip- Not Due In (Reimb)	
31C/L1C	Inventory Capitalization Materiel Category Change	
31D/L1D	Inventory Capitalization From Other DoD Commissary Resale	
31F/L1F	Inventory Capitalization From Other Commissary Resale Divisions	
31G/L1G	Inventory Capitalization From Army Industrial Funds	
31S/L1S	Receipt of Consigned Inventory ITIUI	
31T/L1T	Receipt of Erroneous Cons. Inventory Shipments	
31U/L1U	Intra Div Transfer - Not Due In Outside Region	
31V/L1V	Intra Div Transfer - Not Due In Within Region	
31W/L1W	Return of ITIUI Inventory by the Customer	
31Y/L1Y	Inventory Transfers In from the DRMS	
32G/L2G	Turn-In, Without Credit	

Change 47, 1 October 1991

32N/L2N	Turn-In, With Credit, Not Kept
32J/L2J	Turn-In; With Credit, Not Kept
51C/N1C	Inventory Decapitalization
	Materiel Category Change
51D/N1D	Inventory Decapitalization
	From Other DoD Commissary Resale
51F/N1F	Inventory Decapitalization
	From Other Commissary Resale Divisions
51G/N1G	Inventory Decapitalization
	From Army industrial Funds
51R/N1R	Reimbursable Issues (Cash Sales)
	by Others
51U/N1U	Intra Div Trans - Outside Region
51V/N1V	Intra Div Trans - Within Region
51Y/N1Y	Inventory Transfers-Out to the DRMS
52G/N2G	Reimb Issues (Charge Sales)
	by Commissaries - this Station

DIC/	Description	Type of Transaction
52Q/N2Q	Reimb Issues (Charge Sales)	
	by Commissaries - Other Stations	
52R/N2R	Return to Depot - Creditable	
52S/N2S	Return to Depot - Non-Creditable	
52T/N2T	Return to Vendors - Reimb	
81A/Q1A	Incoming Shipment Gain	Financial Adjustments
81B/Q1B	Physical Inventory Gain	
81C/Q1C	Standard Price Change - Gain	
81D/Q1D	Accounting Adj - Gain	
82A/Q2A	Incoming Shipment Loss	
82B/Q2B	Physical Inventory Loss	
82C/Q2C	Standard Price Change Loss	
82D/Q2D	Accounting Adj - Loss	
82E/Q2E	Loss Adj - Trans to DRMS for Salvage	
82F/Q2F	Inventory Losses from Major Disasters	
91E/R1E	Price Reductions on Sales - Cash Sales	
91H/R1H	Credit Allowed on On-Post Customer	
	Returns Retained for Reissue	
91J/R1J	Credit Allowed on off-Post Customer	
	Returns Retained for Reissue	
91K/R1K	Credit Allowed on On-Post Customer	
	Returns not Retained for Reissue	
91L/R1L	Credit Allowed on Off-Post Customer	
	Returns not Retained for Reissue	
92T/R2T	Return to Vendor - Reimb	

* Reversal DIC is given if applicable.

Change 47, 1 October 1991

11-4. Material category (MAT CAT) codes.

Description. This is a one-position alpha code used to denote supply management responsibility and is used as the first position of the fund code. The second position of the fund code is a constant "E". In order to update the fund code master file, input a dummy record first, along with the update record. AT CAT codes follow.

DFAS.Columbus.Center

Code	Description
B	Central Region (ASN 4601)
C	Central Region (ASN 4601)
E	Not Used
F	Midwest-Region (ASN 4604)
G	Midwest Region (ASN 4604)
H	Northeast Region (ASN 4602)
J	Northeast Region (ASN 4602)
K	Northwest - Pacific Region (ASN 4606)
L	Northwest - Pacific Region (ASN 4606)
M	Southern Region (ASN 4603)
Q	Southern Region (ASN 4603)
R	Southwest Region (ASN 4605)
S	Southwest Region (ASN 4605)
T	Midwest Region (ASN 4604)

200th TAMMC FAO (ASN 4609) .Center

District 1 - Use Material Category B, C, H, K
 District 2 - Use Material Category C, S, B, H
 District 3 - Use Material Category C, S, G, B
 District 4 - Use Material Category C, B, G, S
 District 5 - Use Material Category C, S, H, G

11-5. Supply division codes (Store Code)

Description. This is a one-position numeric code used to identify commissary stores within the Region/District.

11-6. Accounting classification

Obligations, accrued expenditures, and disbursement transactions require only the EOR. The other elements of the accounting classification as assigned by STANFINS.

11-7. Element of Resource (EOR) (cc 31-34 most formats)

EOR 26AB, 26BB, 26CB, 26DB, and 26EB will be used for obligation and disbursement transactions. Funding and collection transactions will be coded 1010.

EOR	DESCRIPTION
26AB	DBOF Fund Managed Items

26BB	DLA Managed Items
26CB	GSA Managed Items
26DB	Other Stock Fund Managed Items
26EB	Non-DBOF Fund Managed items (Local Purchase)

Change 47, 1 October 1991

Section III

Guidelines for Coding

11-9. General Guidelines for Data Entry

a. Data entry subsystem will be used to enter accounting transactions. To enter accounting transactions, you must select an appropriate mode and function. Under each mode, specific screens have been developed to input and edit specific TAs.

3. Specific Commissary Resale modes are:

- (1) Mode 2.1 - Cash Discounts, TA B0 or TA B1.
- (2) Mode 2.2 - Transportation, TA B2.
- (3) Mode 2.3 - Adjustment/Depot and Local Purchase, TA B4 or TA C4.
- (4) Mode 2.4 - Local Purchase Disbursements, TA D0, or TA D1.
- (5) Mode 2.5 - Accounts Payable Write-off, TA W0.
- (6) Mode 2.6 - Funding, TA 10, TA 1P, TA 1Q, and TA 1R.
- (7) Mode 2.7 - Refund of Collections, TA 40.
- (8) Mode 2.8 - Bad Check Collections, TA 41, and TA 42.
- (9) Mode 2.9 - Cash Sales Collections, TA 41, and TA 42.
- (10) Mode 2.A - Miscellaneous Sales/Accounts Receivable Write-off, TA 6C.
- (11) Mode 2.B - Charge Sales Collections, TA 41 and TA 42.
- (12) Mode 2.C - Bad Check Late Charges, TA 43, TA 56, and TA 58.
- (13) Mode 2.D - Charge Sale Late Charges, TA 43, TA 56 and TA 58.

c. For the transactions not covered under a specific mode, use mode C, function 1. This screen allows entry of anything that is no longer than 80 positions. There are no edits performed in mode C. Please refer to the STANFINS Data Entry Users Manual for additional information.

11-10. Source Documents

The following are examples of transactions relating to TA codes that will be used by the FAO on the various source documents:

a. TA code 10 (alpha) - Distribution of acquisition authority. Distribution of acquisition authority will be accomplished and provided to FAO for entry into the finance system. Increases or decreases to acquisition authority will be recorded in the amount of the change only.

b. TA code 1P - Total Commissary Resale Acquisition Authority. Acquisition authority will be provided to DFAS - Columbus Center/200th TAMMC FAO and the Defense Commissary Agency(DeCa). On receipt, the entire amount will be entered in the system.. Increases or decreases to acquisition authority will be entered in the system in the amount of the change only.

c. TA code 1Q - Commissary Resale Cash Allocation. Approved Commissary Resale cash will be provided to DFAS - Columbus Center/200th TAMMC FAO by the Defense Commissary Agency. On receipt, the entire amount will be entered in the system. increases or decreases will be recorded in the amount of the change only.

d. TA code 1R - Commissary Resale Annual Reimbursement Budget. The approved sales budget for reimbursable sales will be provided to the respective servicing FAO. The dollar amount for each detail source will be entered in the system by processing a TA code 1R transaction.

e. TA codes B0 and B1 - Obligate - Accrue - Disburse (Discount), Discounts for prompt payment are input into the system from the Commissary Standard Army Voucher Examination System (SAVES). This particular transaction will affect adjustment to the obligation, accrued expenditure, disbursement, and general ledger accounts. Disbursement documents containing discounts require the processing of two transactions. One transaction will be for the gross amount of the bill; the other will be for the amount of the discount.

f. TA code B2 - Obligations, Accruals, Disbursement, Transportation Expense.

g. TA code B4 - Adjustments to Local Purchases and Depot Requisitions. Automatic obligation adjustments are generated for local purchase and depot transactions within the system. However, on occasion it may be necessary for the FAO to effect an adjustment to a depot or local purchase requisition. These adjustments will be processed as TA code B4. In the event both an obligation and accrual adjustment is required for a particular transaction, it will be necessary to process both TA code B4 and C4 transaction. TA codes B4 and C4 transactions are for adjusting either quantity or extended dollar amounts. On the daily process creations listing TA codes B3 and C1 appear as a result of the submission of TA codes B4 and C4. TA code B4 creates TA code B3; TA code C4 creates TA code C1. As an example, the system recognizes TA code B4 as an adjustment and TA code B3 actually changes the obligation amount to the new amount to equal the disbursement. A similar procedure applies to TA code C4 (accrual amount).

h. TA code C4 - Adjustment to Local Purchase Receipts and Depot Transactions. requiring an accrual adjustment will be processed using TA code C4. (See para g.)

i. TA codes D0 and D1 - Disbursements - Commissary Resale Local Purchase (by Station) and Disbursements - Local Purchase (by Others).

j. TA codes 41 and 42 - Commissary Resale Collections.

k. Journal Voucher - General Ledger. General ledger affects for detail transactions are automatically generated based on a Proforma Code that was assigned to a specific TA Code. In situations where transactions do not meet the standards required for a specific TA Code, a Journal Voucher must be used. Commissary Resale Journal Vouchers are described in Chapter 9 of this manual.

Change 47, 1 October 1991

11-11. Commissary Resale Inquiries.

a. TA Code N3 An inquiry into the status of Commissary Resale funds will require the processing of TA code N3. An inquiry may be submitted to obtain any or all of the following information:

(1) Obligations, current month; obligations, FYTD; receipts, current month; receipts, FYTD ("1" in third position of inquiry card).

(2) Current and cumulative year to date collections and disbursements that show current status of prepaid inventory in transit by MAT CAT ("1" in fourth position of inquiry card).

(3) Commissary Resales sales, totals for current month and fiscal year to date with annual reimbursement budget ("1" in fifth position of inquiry card).

(4) Figures brought forward from prior 30 September for undelivered orders, accounts payable, cash, and accounts receivable ("1" in sixth position of inquiry card).

b. TA code N5 - Commissary Resale History inquiry. All transactions in the history file for a particular document number may be obtained except those for which a history printout is prepared.

Section IV

Commissary Resale Inputs

11-12. Supply Input.

Supply transactions are received from the Automated System for Army Commissaries (ASAC) on the A2JAGN file and by the Finance and Accounting Office. Transactions coming from ASAC on magnetic tapes include inventory transactions or adjustments. These transactions are identified by Document Identifier Codes (DICs), Routing Identifier Codes, Prepaid Flag Indicators (P.P. Flag), and Product Codes (G, M, T, W or P) which determine what effects the transactions will have in the financial accounting system (STANFINS Commissary Resale/FIA). FAO input transactions are identified by Type Action-Codes. The transactions are similar to appropriation accounting input transactions, except they often require special data elements (e.g., Material Category, and Supply Division) that are unique to Commissary Resale Processing.

11-13. Supply processing

a. Detail supply transactions having financial effect and processed in the ASAC Stock Control cycle are reformatted and written to the A2JAGN interface file for processing in STANFINS.

b. At the time of processing, the APC and fund code on Commissary Resale transactions are verified when applicable and bill numbers are assigned. Examples of financial and non-financial transactions analyzed through the use of document identifier codes (DICs) are as follows:

FINANCIAL TRANSACTIONS

1. Requisitions
2. Accrual/Obligation Adjustments
3. Receipts from Procurement/DLA
4. Reimbursable Issues
(Sales Charge/Cash)
5. Price Reductions
6. Customer Turn-ins
7. Returns to vendors.
8. Transfers in/out
9. Capitalization/Decapitalization
10. Gains and losses
11. Other adjustments

NON-FINANCIAL TRANSACTIONS

1. supply status
2. Cancellation Request/or Reply to
3. Follow-up for credit status/or
reply to
4. Shipment Status/follow-ups
5. Request for Billing Status/or
reply to

c. Correspondence (e.g., supply status, follow-up, etc.) is selected. Applicable TA codes are assigned and the AFCR is updated.

d. Requisitions are matched to the fund code master. Codes that do not match will be suspended, printed out, and returned to supply for correction. Valid transactions will go through a computer routine to automatically assign consumable and nonconsumable identification. Applicable TA and ledger codes will be assigned. Receipts not due in will be automatically obligated and accrued. Those transactions identified as other than commissary resale are identified for subsequent processing. Transactions will be written to the

Change 48, 1 October 1993

supply edit transactions file for further processing after the APCR is updated.

e. Sales transactions are selected and identified as funded costs, unfunded costs, unfunded sales, and funded sales. The bills number file is used to select a bill number. All sales are assigned the applicable TA and ledger codes and are matched to the APC master. Sales identified as cost to consumer funds automatically generate consumer obligations, accruals, expenses, and disbursements, as applicable. All sales transactions go through a process to assign the EOR (object) classification.

f. General ledger only transactions are also selected, and TA codes assigned. Transactions also classified as consumable or non consumable.

11-14. Not used.

Section V Finance Input

11-15. Interfund Billing

a. General. Interfund procedures may be used for intra-Army, intra-DOD, or interdepartmental billing for materiel or services. AR37-1 implements the interfund billing, reporting, and adjustment processes as prescribed by the Department of Defense.

b. Interfund billing must be accomplished at least monthly. Bills may be prepared more often if the amounts involved are significant or if such action is necessary to maintain an adequate cash balance. An individual summary billing record (SBR) is prepared for unbilled charges and credits applicable to each combination of billed office address code. The SBR is assigned a unique bill number and is supported by one or more detail billing records (DBR). The number of DTR records will not exceed 494 per SBR.

c. Posting of disbursements. All disbursement transactions must be recorded on the appropriate file even if there are no obligations and accruals recorded. When this condition exists, the FAO or DAO will be notified on the daily commissary resale history analysis listing so appropriate corrective action can be taken.

d. Criteria for processing consumer fund interfund (other than SAILS).

(1) Obligations and accruals will be input by the FAO or DAO with appropriate type action (TA) codes and with the APC of the activity to be charged.

Change 48, 1 October 1993

(2) Interfund bills from STARFIARS with "4" in position 59 will be routed to the Non Stock Fund Undelivered Orders File (LXGAVK) where they will be matched by APC and document reference number (DRN). This process allows SARSS to record the same DRN to two different APCs. If the LXGAVK file contains only one record which matches by DRN but not by APC, the entry will post to the single record. This responds to the condition where local changes will result in Interfund Bills containing a different APC than that on the LXGAVK file. No change was made to bills with "1" or blanks in position 59.

When a match is obtained, FY, APC, EOR, and ODC for that DRN are assigned to the interfund bill transaction and a TA 44 transaction is created. If there is no match, TA 44 is created using the default APC 9999. (See Para 3-10.e. for information about establishing APC 9999 in the APC Master File (AXWAVK). Transactions going into the default APC 9999 are assigned EOR codes as follows:

Unit price less than \$1,000	26FB
Unit price less than \$5,000	31FA
Unit price \$5,000 and over	311A

(3) Interfund transaction which default to APC 9999 appear on the General Fund Analysis Exception or Inquiry, PCN AVK-087. They must be reviewed and valid APCs must be assigned to the transactions. Default APC 9999 must be cleared of suspended transactions before the month is closed.

(4) Obligations must be recorded at least one cycle prior to input of interfund bills.

11-16. Interfund Processing Procedures

Change 47, 1 October 1991

a. Coding structure.

(1) DICs used in processing Army commissary interfund bills are listed below:

DIC	DESCRIPTION
cc 1-3	
FA1/2	Billing for issue from Stock-Charge/Credit.
FB1/2	Billing for Direct Delivery of Stocked Items, Charge/Credit.]
FC1/2	Billing for Decentralized, non-catalogued, or non-stocked items, Charge/Credit.
FD1/2	Credit for Excess Material Returns (reversal/no-charge).
FE3/4	Notice of Non-reimbursable Issue/Reversal.
FF1/2	Billing for DoD Dependent School Supplies (Charge/Credit).
FL1/2	Retail loss allowances-Credit Reversal/Credit.
FQ1/2	Nonexempt transportation surcharges
FR1/2	Exempt transportation charges
FS1/2	Summary billing record - Net Charge/Net Credit.
FV1/2	Billing for summarized FF&V issue - Credit/Charge.
FAC	Cancellation of request for detail billing adjustment, duplicate billing, or billing status.
FAE	Request for detail billing adjustment, duplicate billing, or billing status.
FAF billing,	Follow-up request for detail billing adjustment, duplicate or billing status.
FAR	Reply to request for detail billing adjustment duplicate billing, or billing status.
FAS	Reply to follow-up request for detail billing adjustment, duplicate billing or billing status.

DICs with 1/2 refer to "1" as a charge and "2" as a credit. Additional information may be obtained from AR 37-1.

(2) DICs with an "F" in the first position identify bills for stock fund materiel and/or adjustments to the suspense account.

(3) DICs F8, and F9 are unique codes. These codes enable the FAO to transfer charges to or from the appropriate region installation funds and to and from 21F3885 suspense account. The specific use of these DICs are explained further in this chapter.

b. Edit and balance routines.

(1) Edit routine.

(a) When a bill is received by the system, the following record

Change 47, 1 October 1991

positions are verified against the installation unique tables and the financial subsystem master files.

RECORD POSITION (cc)	DESCRIPTION	ERROR CODE	APPLIES TO
30-35	First six position of activity address	1	Detail billing card SAILS input not edited.
4-6	Routing identifier Code (RIC)	2	Detail card
52-53	Fund Code	3	Summary/Detail card
25-28	Disbursing office symbol, office billed.	5	Summary card

(b) If any of the above record positions contain invalid information, the bill will not process through the system. The system will create record images to represent the entire bill and print all detail transactions on the Interfund/GSA Edit and Balance List with the statement--

"Bill balance, but detail/summary has error code"

"Bill out of balance; detail/summary has error code"

The error codes will identify invalid conditions in a particular billing code that the FAO must correct for the entire bill to process. The error codes are always listed with definitions on the last page of the Interfund/GSA Edit and Balance List.

1 On receipt of the listing with error codes, the FAO will take the following action:

■ Error code 1. Activity address cc 30-35 not this station. FAO will return the entire bill to the supply source (with letter of explanation) or to the pertinent station, if known. If signal code in detail (cc 51) is "A" or "J", activity address is in cc 30-35. If "8" or "K", activity address is in cc 45-50.

Error code 2. RIC cc 4-6 blank. This condition applies to one or more of the detail records within the package. The FAO must insert the proper RIC of the billing office and resubmit the entire bill for processing.

2 Fund code, CC 52-53, not on the fund code master. The FAO will perform an analysis and take one of the following actions:

■ If research reveals that the fund code on the details and summary are valid, update the fund code master and resubmit the bill for processing (action can be taken in the same daily cycle.)

■ If research reveals that the detail(s) record fund code is erroneous and the FS fund code is correct, change the details to agree fund code, Resubmit the bill for processing.

Change 47, 1 October 1991

c If research reveals that the fund code cc 52-53 of the FS record is erroneous and cc 54-64 appropriation charge is correct, the FAO will Change cc 52-53 as appropriate and resubmit the bill for Processing.

(c) Information codes may also appear on the listing to identify other invalid conditions to provide FAO information only. No action is required by the FAO; however, special consideration should be given to information code "N".

1 In the edit routine, each detail record is checked for supply division validity. This is done by comparing the activity address, cc 30-35 of the FS and cc 51 signal code of the detail against the installation's unique table. If there is no such match, the system assigns and records the transaction under supply division 2.

2 when this condition exists and the FAO determines that the transaction should be charged to other than supply division 2, the FAO must check the printout of the Installation Unique Table (fig 2-6) to obtain the correct activity address code with corresponding signal code and prepare the following transactions:

DIC	SPECIAL_INSTRUCTIONS	EXPLANATION
cc 1-3		
FA2	Keypunch the remaining columns exactly as the entry appears on the listing.	To reverse the transaction recorded to supply division 2.
DIC	<u>SPECIAL_INSTRUCTIONS</u>	<u>EXPLANATION</u>
FA1	Keypunch all original information with the <u>correct address activity code and corresponding signal code</u> from the Unique Table printout.	To process the transaction for the correct supply division.
FS1	Keypunch the record exactly as it appears on the listing for the activity address and amount field. <u>Zero fill the amount field with no sign.</u>	To support the detail transactions.

Information codes are always listed with definitions on the last page of the Interfund/GSA Edit and Balance List.

(2) Balancing routine. The system will balance each bill by number to ensure the sum of the detail billing records agrees with the amount in the summary billing record.

(a) If the summary details are in agreement, the bill will process through the system and appear on the Interfund/GSA Edit and Balance List with the statement--

Change 47, 1 October 1991

"Bill number XXXXX balance and processed"
 "Detail card count XXX sum of details XXX,XXX,XXX,XX"

1 No detail transactions will be printed. The FAO will maintain this record for control purposes and future reference.

2 There are occasions in which the bill will balance and process, but certain fields within the records will contain invalid information. When this is true, the bill will process through the system and appear on the Interfund/GSA Edit and Balance List with the statement--

"Bill number XXXXX balance and process card
 count XXX sum of details XXX,XXX,XXX,XX. The
 following transactions have possible invalid
 conditions."

3 Each record within the bill with invalid information will be listed with an information code. Information codes identify the invalid conditions in a particular record and are always listed with definitions on the last page of the Interfund/GSA Edit and Balance List. These transactions are listed to provide information to the FAO only, and no further action is required, except maintaining the record for control purposes and future reference.

(b) If the summary and details are not in agreement, the bill will not process. The system will create record images to represent the entire bill and print all transactions on the Interfund/GSA Edit and Balance List with the statement--

"Bill number XXXXX processed
 Detail card count XXX sum of details XXX,XXX,XXX,XX"

Additional messages and/or error codes will explain the cause for the nonprocessed bill. The messages will address the entire bill, so the FAO may take proper action as outlined below. The error codes will identify invalid conditions in a particular billing record that the FAO must correct before resubmitting the bill in the system. The error codes are always listed with definitions on the last page of the Interfund/GSA Edit and Balance List. Information codes may also appear to identify other invalid conditions to provide information to the FAO only when no further action is required except for information code "N", as explained in (c) below.

(c) Messages for nonprocessed interfund bills and the required actions for FAO are as follows:

1 Error codes. FAO action for error codes 1, 2, and 3 were explained in (1)(a) above.

2 When detail transactions do not match the summary total in data entry processing, the procedure used by FAO normally is to try and identify the reason for the inconsistency. This may result in the return of a block of transactions to the submitting source for explanation and correction. In any event, a block of transactions where the dollar amount does not agree with the summary should not be input into data entry until discrepancy is corrected. Most discrepancies in totals will be disclosed by

Change 47, 1 October 1991

adding transactions to verify the summary total, or use of the alternate screen in data entry will disclose any discrepancies between detail transactions to the summary total.

Earlier operating procedures had the FAO inputting T/A F5 transactions in when the variances between details transactions and summary total was less than \$100.00, the variance was charged to Other Losses (GLAC 7293). If the variance between detail transactions and summary total was \$100.00 or more, a T/A F6 was used to process the inter fund bills and the variance was charged to the suspense account. Due to changes in FAO operating procedures, and introduction of data entry processing systems, T/A F5 and F6's are no longer valid for use.

11-17. Interfund suspense processing procedures

a. System concept. The STANFINS accounting system provides standard procedures for recording, adjusting, and releasing regular interfund transactions, including any adjustments to suspense will be shown in detail on the Suspense File Report (PCN AVK-748). Prior month balances, cleared charges, new charges, and total current month balances are shown on Analysis of Balances in Suspense 21 F3885 Listing (PCN AVK-240). Ledger 20 (GXGAVK file) will be used to record all transactions for the suspense account.

b. FAO input to the suspense accounts.

(1.) In all cases, initial input affecting the suspense account will be determined by the FAO as follows:

DIC	DESCRIPTION
F8	Transfer from branch funds to suspense account

Dollar amount is normally positive.

(2) DIC F8 will record in suspense account, and process create a DIC FAE. The same information will be printed on the Customer Request for Billing Adjustment Listing (PCN AVK-111). FAO has the responsibility for sending FAEs to the proper supply source.

(3) When DIC F8 is processed, the following will occur:

(a) If F8 matches document (FA1) ON AXLAVK file by document number and amount, a process created FA5 credit is recorded on AXL and AXU files and the F8 is debited to suspense file (GXGAVK) (LC 20).

(b) If F8 does not match FA1 by both document number or dollar amount, the F8 will be rejected on Commissary Resale History Analysis Report (PCN AVK-037).

(c) DIC F8 is to be used when interfund disbursements (e.g., FA1) have been recorded on AXL (Commissary Resale Undelivered Orders), without matching documents. When this condition exists, the transaction will probably be first noticed on the Commissary Resale History Analysis Listing. Upon receipt of disbursement and if it is invalid, use a F8 may be used to transfer the disbursement from Commissary Undelivered Order file (AXLAVK) to the Suspense Account file (GXGAVK).

Change 47, 1 October 1991

c. Clearing suspense account transactions by FAO input.

(1) In all cases, FAO will clear the suspense file.

DIC	DESCRIPTION
F9	Transfer from suspense account.
	Dollar amount is normally negative.

d. File relationships for Commissary Resale Interfund Transactions,

Transaction Input	AXLAVK	AXUAVK	GXGAVK
(1) FA1/2	FA1	FA1	No affect
(2) F8 (No receipt recorded)	FA5-	FA5-	F8
(3) F8 (Receipt recorded) -Rejected on History Analysis Report-	No affect	No affect	No affect
(4) F9 (F8 on GXG)	FA5	FA5	F9-
(5) F9 (F8 not on GXG) -Rejected on CR History Analysis Report-	No affect	No affect	No affect
(6) FA2 (Issued from depot or input by FAO)	FA2	FA2	No affect
(7) FV1			
(8) FV2			

e. Special instructions for transferring transactions to and from the suspense account.

(1) TA code F8 input is normally a positive amount; cc 73 will not contain an "X" punch. TA code F9 is normally a negative amount; cc 73 will normally contain an "X" punch. (Input format is at Appendix B2).

(2) TA code F8 will not be used to correct input error; i.e., if FAO processes F8 erroneously, an F9 will be used to eliminate the F8 from suspense file. (Input format is at Appendix B2).

11-18. Commissary Resale excess materiel.

a. General. The system is designed to control and maintain all documents relating to excess materiel returns to depots. Input will be originated by the supply subsystem or will be input directly from the FAO. A file has been designed to control and maintain these transactions; this file is labeled "Commissary

Change 47, 1 October 1991

Resale.

Excess Control File" (BXLAVK). Transactions with DICs relating to CR excess, other than those specified below, are not recorded in the file, but are recorded on the history tape for research and analysis.

DIC	DESCRIPTION
52R	Depot Returns Creditable
52S	Depot Returns Non-Creditable
N2R	Depot Returns Creditable - Reversal
N2S	Depot Returns Non-Creditable - Reversal
FTZ	Report of Excess Materiel Received
FD2	Materiel Return - Credit Received

b. Processing transactions. Transactions pertaining to reporting and return of Commissary Resale excess materiel to depots will be processed in the daily and monthly financial cycle as follows:

(1) Receipt of FTE.

(a) Daily cycle. The FTE transaction is not recorded in the ME file, but is recorded on the history tape for future analysis.

(b) Monthly cycle. No action is taken to update the general ledger since FTE transactions require no financial processing.

(2) Receipt of FTR. The same action as outlined above is taken on FTR transactions entering the system.

(3) Receipt of 52S. On receipt of a 52S, the system will record the transaction to the BXL (Commissary Resale Excess Control) and history files and search the BXL file to see if there has been a 52S with equal document number recorded.

(a) If there is a matching 52S, the system will perform the following:

1 Daily cycle. Inquire history and print out the following message on the CR History Analysis Listing: "Possible Duplicate Documents." FAO must coordinate with supply to reverse the duplicate transaction if required.

2 Monthly cycle. Update general ledger (AXUAVK) file as follows:

DIC	BIC	Debit	Credit
52s	L	7201.42	1510.0*
	All other-	7291.41	1510.0*
N2S	L	1510.0*	7291.42
	All other	1510.0*	7291.41

*Dependent upon Product Code

Grocery	01
Meat	02

Change 47, 1 October 1991

Produce 03
Troop Issue 10
War Reserve 20

(b) If no matching 52S has been recorded in the file:

1 The system will post the record to BXLAVK (Commissary Resale Excess Control File) in the daily cycle and update general ledger in the daily cycle as shown above.

2 If the BXLAVK (CR Control File) file contains an FTZ and/or FD2 with equal document number and the amount of the FTZ and/or FD2 is less than zero, the system will perform the following:

a Daily cycle. Post record to BXL and history files and create a 52R (to record the transaction as creditable) and N2S (to reverse the non-creditable transaction).

b Monthly cycle. Update general ledger (AXUAVK) file as follows:

DIC	BIC	Debit	Credit
52S	All	7291.42	1510.0*
N2S	L	1510.0*	7291.42
	All other	1510.0*	7291.41

* Dependent upon Product Code.

Grocery 01
Meat 02
Produce 03
Troop Issue 10
War Reserve 20

3 If the BXL file does not contain an FTZ and/or an FD2 with equal document number, the 52S will be processed as shown below:

DIC	BIC	Debit	Credit
52S	L	7291.42	1510.0*
	All Other	7291.41	1510.0*

(4) Receipt of 52R. On receipt of 52R transactions, the system will record the transaction to the BXLAVK (Commissary Resale Excess Control File) and history files and search BXLAVK to see if there has been a 52R with equal document number recorded.

(a) If there is a matching 52R recorded, the system will perform the following:

Change 47, 1 October 1991

1 Daily cycle. Inquire history and print out the following message on the Commissary Resale History Analysis Listing "Possible Duplicate Documents". If it is necessary to reverse the duplicate transaction, FAO must inform supply so they may take corrective action.

2 Monthly cycle. Update general ledger AXUAVK file as follows:

DIC	Debit	Credit
52R	1510.08	1510.0*
N2R	1510.0*	1510.08

(b) If no matching 52R has been recorded in the file, the system will post the record to the BXLAVK file in the daily cycle and update general ledger as shown above.

(5) Receipt of the FTZ. The FTZ transaction will be recorded to the BXL and history files.

(a) Daily cycle. Post the transaction in the Excess Control and to the History File. Post record to subledgers as follows:

System Action	AXUAVK Current Month	HXUAVK Current Month	EYID	AXLAVK Current Month
Reduce obligation and accruals with the amount of the FTZ transaction	- x	- x	- x	"x"

(b) Monthly cycle. Update general ledger as follows:

DIC	BIC	Debit	Credit
FTZ	L	7191.62	2113.00
		7291.52	7291.72
		4614.21	4920.20
	All other	7191.61	2111.00
		7291.51	7291.71
		4614.21	4920.20

(c) If the Excess Control File contains an FTZ with equal document number, search the History File and print out on the Commissary Resale History Analysis Listing "Possible Duplicate Document" and update the files as shown above.

(d) If the Excess Control file contains a 52S transaction with document number equal to that of the FTZ being processed, the system will record the FTZ and update the ledger and files as shown above. It will also

Change 47, 1 October 1991

create a 52R and N2S to transfer the materiel from a non-creditable to creditable status and update the general ledger as shown in (3)(b) 2b above.

(e) If the FTZ transaction has a zero amount, the system will record the transaction to the Excess Control and History File and process in the daily and monthly cycles described above.

(6) Receipt of FD2.

(a) Daily cycle. The system will record the transaction in the Excess Control and History Files. Post to ledgers as follows:

System Action	AXUAVK Current Month	HXUAVK Current Month	EYID	AXLAVK Current Month
Reduce Disbursement Interfund	- x	- x	- x	- x

(b) Monthly cycle. Update general ledger as follows:

DIC	BIC	Debit	Credit
FD2	NA	1015.0T	2111.00
		4941.21	4920.20

(c) If the Excess Control Files contains an FD2 transaction with an equal document number, inquire history and print on the Commissary Resale History Analysis Listing "possible Duplicate Document".

(7) Receipt of FD1.

(a) Daily cycle. The system will not record the transaction to the excess control, but record it to the history files for future analysis. The FD1 will be recorded.

System Action	AXUAVK Current Month	HXUAVK Current Month	EYID	AXLAVK Current Month
Increase Disbursement Interfund	+x	+x	+x	+x

(b) Monthly cycle. Update general ledger (AXVAVK) file as follows:

DIC	BIC	Debit	Credit
FD1	NA	2111.00.	1015.0T
		4920.20	4941.2T

c. Discounts (loss) or adjustments on materiel returned will be computed by the system month-end operations. Discounts and adjustments resulting from this process will consist of two categories, one that will affect ledgers and general ledger and another that will update general ledger only. These transactions are to be input into the system for processing the following month.

Change 47, 1 October 1991

(1) Computation of Discount (loss) on Returns. The system will compare all FD2 transaction to FTZ records in the Excess Control File, by document number, MAT CAT code, supply division code, and BIC. Compute the difference between matching FD2 transactions and FTZ transactions and perform the following:

(a) If the FD2 amount is less than FTZ amount, create an FTZ with advice code "C" and update the files and ledgers as follows;

System Action	AXU Current Month	HXU Current Month	EYID	AXL Current Month
increase obligations and accruals (with difference)	+X	+X	+X	+X

(b) Created FTZs with advice code "C blank" are not posted to BXL file since this would bring the records out of balance for liquidation purposes. Update general ledger as follows:

DIC	BIC	Debit	Credit
FTZ	L	7191.62	2113.00
		4614.22	4920.20
		1510.08	7291.72
	All other	7191.61	2111.00
		4614.22	4920.20
		1510.08	7292.71

(c) If the FD2 amount is greater than the FTZ amount, no adjustment will be created, the difference will be printed on the Commissary Resale Excess Analysis Listing for FAO Information and future adjustments as explained in e below.

(2) Computation of adjustments. The system will compare all FTZ to 52R in the Excess Control File by document number, MAT CAT code, supply division code, and RIC and perform the following:

(a) For transactions that match as described above, take the difference between the amount in FTZ and 52R and input a JV using the MAT CAT and supply division codes of the FTZ and post to the general ledger as follows:

1 If the FTZ amount is less than the 52R amount (input with positive dollar amount).

JV	Debit	Credit
V19	7291.51	1510.98
V20	7291.52	1510.08

2 If the FTZ amount is greater than the 52R amount (input with credit dollar amount).

Change 47, 1 October 1991

JV	Debit	Credit
V19	1510.08	7291.51
V20	1510.08	7291.52

(b) Transactions when the MAT CAT and supply division fields in the 52R record are different from the same fields.

1 Input a JV using the MAT CAT supply division and amount of the FTZ, (input with positive amount).

JV	Debit	Credit
V21	1510.08	3220.01

2 Input a JV using the MAT CAT, Supply Division, and amount of the 52R (Input with negative amount).

JV	Debit	Credit
V21	3220.01	1510.08

(3) Write-off. A TA Code reversal will be created when a BXLAVK (Commissary Resale Excess Control File) record has no FD2, but does have an FTZ over 90 days old. This WO reversal will have the constant CR in the block number field, positions 4-6 of the WO.

d. Liquidation and deletion of records. Records will be flagged for liquidation and deleted from the BXLAVK (Commissary Resale Excess Control File) file as follows:

(1) Creditable-type transactions.

(a) Any record containing an FD2 and either an FTZ or 52R.

(b) Any record containing an FD2 older than 30 days.

(c) Any record containing an FTZ older than 90 days.

(2) Noncreditable-type transactions. Any record containing a 52S older than current month standing alone on BXL.

e. FAO adjustment for FD2 greater than FTZ. The system does not make an adjustment under this condition due to the possibility of a credit reversal (FD1) from the supply source in a subsequent accounting month that would distort the adjustment criteria in the BXL (Commissary Resale Excess Control File). It is necessary for the FAO to process an adjustment to bring the obligation, accruals, and disbursement in line on the AXL (Commissary Resale Undelivered Orders) file for the record to liquidate in that file. If, after 30 days from the date of processing the FD2, the depot has not rendered a credit reversal (FD1), FAO will process the adjustment (for the amount as shown on the Commissary Resale Excess Analysis Listing) using an FTZ input document with "C blank" advice code in cc 59-61 and an "X" punch in cc 73. The other information for preparing the FTZ is found in Appendix B2.

Change 47, 1 October 1991

11-19. Collection.

a. General.

(1) Commissary Resale collections and disbursements are blocked under procedures per chapter 2, based on the applicable TA codes. Responsibility for blocking Commissary Resale Collections and disbursements remains in the control branch although coding may be accomplished in the commissary resale branch or other branches of the accounting division. Disbursements for local purchases are automatically processed into the system via input from STANFINS Redesign I, disbursements for interfund are automatically processed via MILSBILLS input tape.

(2) Interfund/GSA disbursement input was discussed in paragraph 11-13.

(3) Input discussed in this section will be concerned with Commissary Resale local purchase disbursements and actions required for processing SFs 1080.

b. Collections.

(1) Section 1 of the Commissary Resale Sales Listing contains sales to off-post (non-installation financed) customers. This section will support the billing document. On payment (receipt of collection voucher), the FAO will input TA code 42 (format at Appendix B2) to effect collection to the Commissary Resale. The cash sales portion of this sections is for information only.

(2) The system will create TA code 20 to obligate, accrue, disburse, and expense commissary resale issue and return credits to on-post APCs (first position is alpha). TA code 42 will be automatically created. to reimburse the commissary resale. Section II of the Commissary Resale Sales Listing will be used to prepare SFs 1080 on a no-check basis. Failure to prepare SF 1080 will result in a difference in the daily check of accountability. Disbursement and collection voucher numbers have be established in AR 37-1 for this purpose.

11-20. Local Purchase disbursements

a. FAO will process input for Commissary Resale local procurement disbursements resulting from the use of SFs 44, DA Forms 115, charge accounts, or imprest funds.

b. On receipt of the disbursing officer's vouchers, the control branch of the accounting division will separate by Commissary Resale local purchase--this station and Commissary Resale local purchase--other stations.

c. TA code DO will be used for coding local purchase--this station; TA code D1 is used for coding local purchase disbursement by other station for this station. The complete format is shown in appendix B2.

Change 47, 1 October 1991

d. The EOR will be entered in cc 31-34.

e. The document number must be the same as in the obligation of accrual document. For local purchase document numbers, paragraph 2-9 procedures must be followed.

f. Coded disbursement vouchers are then blocked for input through data entry.

11-21. Other inputs

a. Funding input.

(1) On receipt of the acquisition authority and cash on DA Form 1323, the totals will be blocked and coded as type 1, Action P for AA, and IQ for cash in the funding card format (Appendix B2).

(2) The introduction of these two funding transactions into the system will have the following effect in the Commissary Resale general ledger:

(a) TA_Code	Debit	Credit
IP	4582.2T	4614.22

At the same time, the transaction will update Ledger 4 (Commissary Resale Acquisition Authority Balance) and record the amount of the total AA. The amount will remain in this ledger until updated; this ledger is used to produce certain data for the monthly reports.

(b) TA_Code	Debit	Credit
IQ	1013.0T	3212.01

At the same time, this amount will also be recorded in Ledger 4 and remain there until updated by means of a cash allocation increase or decrease. Increases or decreases are recorded in the amount of the change only.

(3) On receipt of the distributed AA, FAO will input the distribution into the system by TA code 10. The input of this record into the system will cause no effect in the Commissary Resale general ledger, but will record the amount into ledger 4. In addition, the Commissary Resale Fund Control (HXUAVK) will be updated as follows;

Level A MAT CAT O, Supply Division O
 Level B Supply Division
 Level C MAT CAT within Supply Division

Redistribution between MAT CATS is input in the amount of the change only.

b. Fund inquiry

(1) The inquiry reports will be prepared when requested. Funding inquiry capability will be input to the system by preparing Commissary Resale funding inquiry card TA code N3 (Appendix B2).

Change 47, 1 October 1991

(2) Commissary Resale inquiry report 1 (enter "1" in cc 3).

- (a) Current month obligations.
- (b) FYTD obligations.
- (c) Current month receipts.
- (d) FYTD receipts.

(3) Commissary Resale inquiry report 2 (enter "1" in cc 4).

- (a) Current month collections.
- (b) FYTD collections.
- (c) Current month disbursements.
- (d) FYTD disbursements.
- (e) Prepaid inventory in transit.

(4) Commissary Resale inquiry report 3 (enter "1" in cc 5).

- (a) Current month sales.
- (b) FYTD sales.
- (c) ARB.

(5) Commissary Resale inquiry report 4 (enter "1" in cc 6).

- (a) Undelivered orders (30 Sept).
- (b) Accounts payable (30 Sept).
- (c) Cash balance (30 Sept).

11-22. Commissary Resale Discounts.

Discounts for prompt payment of local purchases are input into the system via a tape from commissary Standard Voucher Examination System (SAVES). A D0/D1 and the B0/B1 must be processed at the same time for the gross amount of the bill. TA code B0 is used for Discounts-This Station, while TA code B1 is used for Discounts-By Others (Appendix B2 shows this format). Whereas the D0 is used for Local Purchase disbursement this Station and TA D1 is used for Local Purchase Disbursement by Others.

Particular care should be taken to ensure that the MAT CAT and supply division codes (cc 41-42) are correct on the input because of the multiple effects of these transactions.

11-23. Commissary Resale Obligations Adjustments.

Change 47, 1 October 1991

a. Generally, all Commissary Resale obligation and accrual data enters the financial subsystem as throughput from the supply subsystem described in paragraph 11-2. In addition, some interfund adjustments are made automatically by the computer, such as unit price, and MAT CAT differences between obligations, accruals, and disbursements. However, certain obligation adjustments can be accomplished by use of FAO input (i.e., local purchase and obligation and accrual of unmatched disbursements).

b. FAO adjustment of obligations and accruals is done by use of a Commissary Resale Adjustment. (See app B2-22). TA code B4 is used for adjusting obligations and TA code C4 (F in cc 38) is used for adjusting commissary resale receipts and accruals. Care must be taken to ensure that the proper MAT CAT and supply division are included in the input format.

11-24. Commissary Resale Accounts Payable Write-off.

a. Accounts payable write-off cards will normally be prepared by the computer for depot transactions through the aging of undelivered orders file. The actual write-off must be accomplished by input to the financial system. The FAO will initiate this input through the use of the computer-prepared TA code WO. In addition, there is not automatic write-off for local purchase. When authorized, it must be accomplished manually using the WO format shown in Appendix B2.

b. Accounting division will be responsible for initiation of correspondence, follow-ups, and all action necessary in connection with accounts payable write-off and accounts payable \$5,000 and over listings.

c. Commercial accounts section will be responsible for initiating of correspondence to vendors for submission of invoices and other appropriate action pertinent to local purchase accounts payable.

11-25. Commissary Resale Inquiry Input.

a. Commissary Resale Inquiry.

(1) Automatic inquiries are generated by the computer for research of unmatched disbursements. The results of this inquiry will be shown on the CR History Analysis List. The FAO will take appropriate corrective action per paragraph 12-5.

(2) Inquiries on a certain document number can be manually input into the system by use of a Commissary Resale Inquiry (app B2-26). TA code N5 is used and the document number being researched is entered in cc 3-16. Information furnished will include a line-by-line history of each transaction involving the document number being investigated. This Inquiry should not be confused with the N3 that is used for research of CR funding information.

b. General Ledger Inquiry.

(1) In addition to inquiries on specific document numbers and for funding information, the FAO can also input a monthly request for history on a specific general ledger account.

Change 47, 1 October 1991

(2) This procedure provides a means of obtaining detail transactions that make up an installation's general ledger since monthly general ledger printouts are presented in summary only. In addition, the procedures are designed to fulfill the requirement to provide information to the internal review force, U.S. Army Audit Agency (AAA), and GAO.

(3) A general ledger inquiry is input by use of a general ledger inquiry (Appendix B2).

11-26. Input from other systems.

a. This chapter has discussed known input entering the cr portion of the supply financial management subsystem. This includes supply as well as FAO input.

b. Input from other local on-line systems must be from the formats in Appendix B.

Change 47, 1 October 1991

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